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Via Electronic Court Filing and First Class Mail

John William Butler, Jr., Esq.
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333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

Re: In re: Delphi Corporation, et al.
Jointly Administered Case No. 05-44481 (RDD)

Dear Gentlemen:

We are writing in response to the Debtors' Ninth Omnibus Objection (Substantive) in which the Debtors objected to Claim Number 2484 filed by PCB Piezotronics on April 3, 2006. Please be advised that our client does not object to the reclassification of this claim from Debtor Delphi Corporation to Debtor Delphi Automotive Systems LLC.

Very truly yours,



Beth Ann Bivona
for DAMON & MOREY LLP

BABi/mab

cc: Honorable Robert D. Drain
General Counsel, Delphi Corporation
Mr. Timothy C. Foster

icc: Gust P. Pullman, Esq.
William F. Savino, Esq.

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